



August 14th, 2015

Tax Reform in the Budget

I've touched on the continued reduction of our property taxes a few times in my updates this summer. I've given less attention, however, to other tax reforms that were included in the state budget. Although they may not have the widespread impact property taxes have, and haven't been talked about quite as much, these reforms help move Wisconsin in the right direction.

First, we addressed the so-called "marriage penalty" in Wisconsin's tax code. The marriage penalty is the difference in tax liability between filing as a married couple versus filing individually. We increased the standard deduction for joint filers – moving us closer to having joint filer deductions be twice as big as single filer deductions. I think it's important that we do not penalize people who choose to marry and this change helps us accomplish this.

Next, Wisconsin is one of only six states with an Alternative Minimum Tax (AMT). Beginning in 2017, however, Wisconsin's AMT will be similar to the federal AMT. This will significantly lower the number of Wisconsin residents hit by this tax.

We also created a statewide program that mirrors the federal Achieving a Better Life (ABLE) accounts to allow individuals to make tax-free contributions to an account for disability expenses for a designated beneficiary. We federalized deductions for school supplies purchased by teachers and we eliminated the double taxation of deer sold to game farms or hunting reservations.

Simplifying the tax code remains a priority. Over the last three years, we have eliminated eighteen tax credits and have redirected that revenue to overall tax relief. Simplifying and federalizing more of our tax code helps businesses and individuals prepare their taxes – reducing both cost and frustration.

Over the next decade, tax reform in this budget will lead to an additional half a billion in tax relief. When you include the tax reforms that we made in the previous budget, over seven billion dollars will remain with taxpayers in the next ten years instead of being sent to Madison.

These reforms were modest, but will help Wisconsin continue in the right direction. Our pro-growth policies have been successful, and we've seen growth in revenues over the last few years. I will keep working to ease the overall tax burden for all Wisconsinites so you can keep and spend your hard-earned money on what is important to you and your family instead of sending it to Madison.

Starting a Business?

The Department of Revenue (DOR) is making it easier to start and grow businesses in Wisconsin.

Starting a new business? Visit DOR's webpage for "[Starting a Business](#)" where all the resources for a new Wisconsin

business can be found, including a link to Wisconsin's One Stop Business Registration Portal. The one-stop shop allows new businesses to register with multiple state agencies in one convenient place. When completed, new businesses will be registered with the Department of Financial Institutions, the Department of Revenue, and the Department of Workforce Development (if necessary).

DOR is also working with local chambers of commerce and economic development organizations to present "New Business Seminars" throughout Wisconsin. A New Business Seminar is planned jointly with DOR, and it helps welcome new business owners into the community and ensures that businesses have a basic understanding of Wisconsin's tax regulations. A New Business Seminar is also an opportunity for new businesses to get acquainted with the local economic development groups. At a New Business Seminar, knowledgeable DOR tax specialists will make presentations about key tax topics, including:

- Business tax registration
- Withholding tax information
- Sales and use tax information
- Other business taxes
- Electronic filing made easy through My Tax Account
- Business tax incentives

If you have any questions or concerns in regards to state law and regulation or would like help navigating the process please feel free to contact my office and my staff will be happy to assist you.

Natural Resource Board Approves 2015 Migratory Bird Hunting

Waterfowl hunting season structure for 2015, recommended by the Wisconsin Department of Natural Resources, was approved today by the Natural Resources Board.

To view this year's early and regular season migratory bird season regulations, visit the department's website, dnr.wi.gov, and search keyword "waterfowl."

In 2015, Wisconsin will be divided into three duck hunting zones, each with 60-day seasons. There will be split seasons in the Southern and Mississippi River duck and goose zones.

Changes in 2015 as a result of NRB approval include:

- Opening day shooting hours will now begin one-half hour before sunrise;
- Mississippi River Zone will open a week later, with a shorter split; and
- Increase in daily bag limit for canvasbacks (from one bird to two).

Waterfowl breeding populations in 2015 are mostly good to excellent in Wisconsin and North America, according to recent surveys by state, federal and Canadian wildlife officials. A recent United States Fish and Wildlife Service survey showed the highest North American duck population estimate, 49.5 million, in the survey's 60-year history.

In 2015, duck hunting season structure is as follows:

- Northern Zone - Sept. 26 to Nov. 24;

- Southern Zone - Oct. 3 to Oct 11 and Oct 17. to Dec 6; and
- Mississippi River Zone - Oct. 3 to Oct. 9 and Oct. 17 to Dec 8.

In 2015, season structure for Canada goose hunting is as follows:

- Early September Canada goose season - Sept. 1-15, with a daily bag limit of five geese;
- Northern Exterior Zone - Sept. 16 to Dec 16, with a daily bag limit of two geese;
- Southern Exterior Zone - Sept. 16 to Oct. 11 and Oct. 17 to Dec. 21 , with a daily bag limit of two geese;
- Mississippi River Subzone - Oct. 3 to Oct. 9 and Oct. 17 to Jan. 9, with a daily bag limit of two geese;
- Horicon Zone period 1 - Sept. 16 to Nov. 1, with a daily bag limit of two geese and total season harvest limit of 12 geese; and
- Horicon Zone period 2 - Nov. 2 to Dec. 16, with a daily bag limit of two geese and total season harvest limit of 12 geese.

The Horicon goose hunting zone has been reduced in size, with areas north of Hwy 23 and west of Hwy 73 now included within the Exterior Zone. Horicon Zone goose hunters will be required to slit or punch their goose permit and report their harvest using 1-800-99-GOOSE (46673) within 48 hours of harvest. This is similar to the process for the Exterior Zone and early goose season.

The early migratory bird hunting seasons, including early Canada goose, mourning dove and early teal, were approved at the June natural resources board meeting and will begin Sept. 1. Hunters will not be required to purchase any additional licenses or permits for the early teal hunt in addition to those required for hunting ducks in the regular waterfowl season. The department will be required to monitor and report hunter performance throughout the experimental three-year period - this will help determine the success of an early teal season. In addition, Wisconsin will continue to offer a 90-day dove hunting season.

The 2015 youth waterfowl hunt will be held Sept. 19-20.

The daily bag limit statewide will be six ducks, including no more than:

- four mallards, of which only one may be a hen;
- one black duck;
- two canvasback;
- three wood ducks;
- two pintails;
- three scaup; and
- two redheads.

For species of duck not listed, such as teal and ring-necks, the combined bag total with all other species may not exceed six ducks. It is important to note that possession limits have been increased to three times the daily bag limit.

To help hunters understand new regulations and season structure, the department will host an online waterfowl season chat Aug. 19 at noon. Wildlife and regulations experts will be on hand to answer any questions related to 2015 waterfowl hunting seasons. For more information, visit dnr.wi.gov and search keyword "chat."

For more information regarding 2015 migratory game bird season structure, visit dnr.wi.gov and search keyword "waterfowl."

Congrats Judge Rhode

Last Friday, I attended the official investiture ceremony for Langlade County Circuit Court Judge John Rhode. Judge Rhode was elected to the position this spring and received early appointment to the bench by Governor Scott Walker. Judge Rhode will serve a six-year term.

Congratulations to John on his new position and thank you for the invitation. Best of luck.

Also, best wishes to retired judge Fred Kawalski. Thank you for your service to Langlade County.

Calendar of Events

Upcoming Events

Start Date		Location
August 13-16	<u>Vilas County Fair</u>	Eagle River
August 15	<u>Gleason Mud Bogs</u>	Gleason
August 15 - 16	<u>Oconto County Fair</u>	Gillett
August 19	<u>Paul Bunyan Fest</u>	Eagle River
August 21 - 23	<u>National Championship Musky Open</u>	Eagle River
August 22	<u>Hodag Triatholon</u>	Rhineland
August 22	<u>Dan & Connie's Fishing Classic</u>	Phelps
August 27 - 30	<u>Marinette County Fair</u>	Wausaukee
August 28 - 30	<u>Florence County Fair</u>	Florence
August 28 - 30	<u>World Championship UTV & ATV Derby</u>	Eagle River
August 30	<u>Swen Musky Tournament</u>	Phelps
September 4 - 6	<u>Potato Fest</u>	Rhineland
September 4 - 6	<u>World Championship Off-Road Races</u>	Crandon

September 5	<u>Northwoods Bad-Dash</u>	Manitowish Waters
September 5	<u>Pride and Joy Classic Car Show</u>	Minocqua
September 6	<u>Minocqua No Frills Marathon</u>	Tomahawk
September 6	<u>Sno Skeeters Summer Fest</u>	Manitowish Waters
September 10 - 13	<u>Forest County Fair</u>	Crandon
September 10 - 13	<u>Medieval Faire Renaissance Festival</u>	Hazelhurst
September 10 - 13	<u>Stumble Stump Rendezvous</u>	Antigo
September 12	<u>Colorama Arts & Crafts Fair</u>	Boulder Junction
September 12	<u>Festifall</u>	Lakewood
September 12	<u>Merrill Airport Days</u>	Merrill
September 12	<u>SepTimberRide</u>	Eagle River
September 19	<u>Art in the Square</u>	Crandon
September 19	<u>Colorama Craft Fair</u>	St. Germain
September 19	<u>EAA Warbirds Fly-In</u>	Oconto
September 19	<u>Fall Harvest Festival</u>	Lake Tomahawk
September 19	<u>Oktoberfest in Crivitz</u>	Crivitz

As always, if you have any comments or thoughts regarding the subjects of this e-update, please feel free to contact me.

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